



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY

REGION 7  
901 NORTH 5TH STREET  
KANSAS CITY, KANSAS 66101

APR 08 2011

CON 12-15  
Doc # 25957

**CERTIFIED MAIL**  
**RETURN RECEIPT REQUESTED**

Article Number: 7006-2760-0000-8645-4638

Mr. Charles F. Nowlin  
McWane, Inc  
2900 Highway 280  
Suite 300  
Birmingham, Alabama 35233

RE: Clow Valve Company  
Former Mitrisin Landfill  
Oskaloosa, Iowa  
EPA RCRA ID No.: IAD981711807

**Letter of Warning**

Dear Mr. Nowlin:

This letter is in response to your March 31, 2011, request for an extension of time, until April 30, 2011, to submit the Resource Conservation and Recovery Act (RCRA) financial assurance information for fiscal year 2010 for the facility referenced above. It is my understanding that this extension was requested to allow your auditors adequate time to complete the audit of the 2010 Financial Statements.

Per Title 40 of the Code of Federal Regulations (CFR) §265.145(e)(5), the owner or operator of a facility must send updated financial information to the Regional Administrator within ninety (90) days after the close of each succeeding fiscal year. This information must consist of all three items specified in §265.145(e)(3). The financial assurance regulations in this section however, do not allow for an extension to the submittal date. Therefore, your request for an extension is denied and your facility is currently not in compliance with the financial assurance requirements for post-closure care.

According to the regulations at 40 CFR § 265.145(e)(6), if your facility no longer meets the financial test requirements, you must send notice to the Regional Administrator of your intent to establish alternate financial assurance. The notice must be sent by certified mail within ninety (90) days after the end of the fiscal year for which the year-end financial data show that the owner or operator of the facility no longer meets the financial test requirements. Alternate financial assurance must be provided within 120 days after the end of such fiscal year.



As the regulations do not allow for an extension for submission of the annual financial test documentation, please immediately provide the financial documentation described in §265.145(e)(3). In the event that your facility can no longer meet the financial test requirements, you must immediately submit notice of such as discussed above. An alternate financial assurance mechanism for post-closure care of the facility must be submitted on or before April 30, 2011, to my attention at the letterhead address.

If you have any questions, concerning this matter, please contact Ms. Elizabeth Koesterer, of my staff. She may be reached at (913) 551-7673.

Sincerely,

A handwritten signature in black ink, appearing to read 'Donald Toensing', with a stylized flourish at the end.

Donald Toensing, Chief  
Waste Enforcement and Materials Management Branch  
Air and Waste Management Division

cc: Mr. Cal Lundberg, Iowa Department of Natural Resources  
Mr. Doug Stracke  
Clow Valve Company  
902 South 2<sup>nd</sup> Street  
Oskaloosa, Iowa 52577